

MEMO

DATE: September 20, 2006
TO: Administration Committee and Regional Council
FROM: Wayne Moore, Chief Financial Officer
(213) 236-1804, moore@scag.ca.gov
RE: CFO Monthly Financial Report for July 2006

Background: This report contains three attachments: (1) SCAG's total budget and expenditure data as of July 31, 2006, (2) total budget and expenditure data of the General Fund and (3) a listing of payables and receivables over forty-five days old.

Budget and Expenses: The SCAG Agency-wide and General Fund financial reports are attached. This financial data is directly exported from the SAP system. The Agency-wide report is all inclusive of the OWP, General Fund, Indirect Cost and Fringe Benefits. We have categorized the accounts in the Agency-wide report to give the Regional Council a 'Big Picture' view of the SCAG financials. These categories are summarized below and detailed on the following pages. The report has been modified to show "Encumbrances" as well as the actual expenditures to give the Regional Council a more complete picture of financial activity.

At the July RC meeting, President Burke requested an analysis of the General Fund budget to determine if funds were available to cover the costs of implementing the Regional Housing Needs Assessment (RHNA) program. The General Fund budget includes \$346,000 for project support. Accordingly, at the September meeting, the RC and the Administration Committee approved a \$100,000 allocation of budget to start the RHNA program.

Percent of year: 8%

| Category | Budget | YTD Spent | Encumbrances | Balance | Percent Spent & Encumb. |
|-----------------|---------------------|--------------------|---------------------|---------------------|----------------------------|
| Staff | \$11,001,207 | \$546,136 | \$200,218 | \$10,254,853 | 7% |
| Consultant | 17,799,082 | 34,931 | 15,272,165 | 2,491,986 | 86% |
| Sub Regions | 4,268,112 | 0 | 3,865,069 | 403,043 | 91% |
| Direct Costs | 5,379,519 | 475,934 | 1,787,432 | 3,116,153 | 42% |
| Fringe Benefits | 4,292,245 | 494,383 | 0 | 3,797,862 | 12% |
| Other | 3,875,094 | 0 | 0 | 3,875,094 | 0% |
| Total | \$46,615,259 | \$1,551,384 | \$21,124,884 | \$23,938,991 | 49% |

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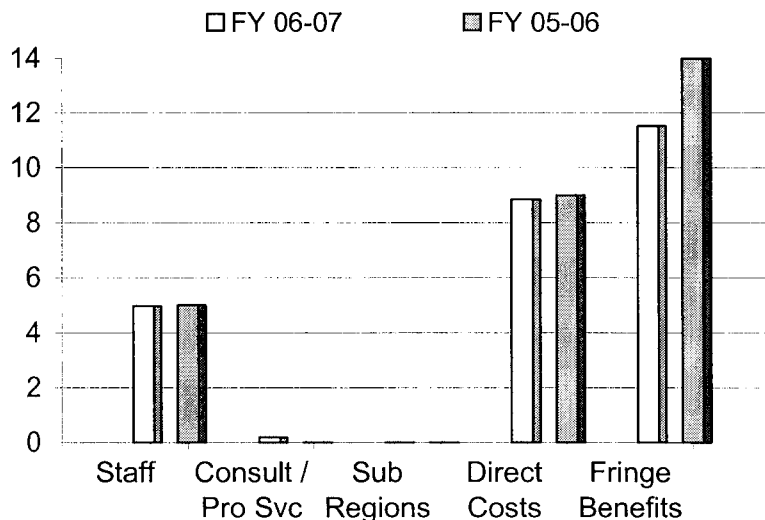
**Budget v. Actual and Encumbrances
Through July - 8% of Year**

| | Budget | Yr to Date Expenditures Thru Jul | Balance | Pct of Bud | Encum- brances | YTD Expenditures Plus Encumbrs | Balance | Pct of Bud |
|---|-------------------|---|-------------------|------------------|-------------------|---|-------------------|------------------|
| Staff | | | | | | | | |
| Salaries | 10,605,287 | 485,383 | 10,119,904 | 5% | - | 485,383 | 10,119,904 | 5% |
| Temporary Help | 395,920 | 60,753 | 335,167 | 15% | 200,218 | 260,971 | 134,949 | 66% |
| | 11,001,207 | 546,136 | 10,455,071 | 5% | 200,218 | 746,354 | 10,254,853 | 7% |
| Consultant / Professional Services | | | | | | | | |
| SCAG Consultant | 17,254,082 | 34,954 | 17,219,128 | 0% | 15,211,502 | 15,246,456 | 2,007,626 | 88% |
| Legal Services | 535,000 | (23) | 535,023 | 0% | 57,663 | 57,640 | 477,360 | 11% |
| Professional Services | 10,000 | 0 | 10,000 | 0% | 3,000 | 3,000 | 7,000 | 30% |
| | 17,799,082 | 34,931 | 17,764,151 | 0% | 15,272,165 | 15,307,096 | 2,491,986 | 86% |
| Sub Regions | | | | | | | | |
| Subregional Consultant | 3,021,696 | 0 | 3,021,696 | 0% | 2,762,127 | 2,762,127 | 259,569 | 91% |
| Subregional Staff Projects | 1,246,416 | 0 | 1,246,416 | 0% | 1,102,942 | 1,102,942 | 143,474 | 88% |
| | 4,268,112 | - | 4,268,112 | 0% | 3,865,069 | 3,865,069 | 403,043 | 91% |
| Direct Costs | | | | | | | | |
| Internet Access Fees | 3,000 | 0 | 3,000 | 0% | 2,115 | 2,115 | 885 | 71% |
| Software Support | 506,363 | 57,363 | 449,000 | 11% | 2,802 | 60,165 | 446,198 | 12% |
| Hardware Support | 57,000 | 2,019 | 54,981 | 4% | 20,467 | 22,486 | 34,514 | 39% |
| Repair - Maintenance | 0 | 0 | 0 | 0% | - | 0 | 0 | 0% |
| Software Purchases | 30,000 | 0 | 30,000 | 0% | 19,037 | 19,037 | 10,963 | 63% |
| Office Rent - Main Office | 1,200,807 | 106,310 | 1,094,497 | 9% | 873,092 | 979,402 | 221,405 | 82% |
| Office Rent - Satellite Office | 56,000 | 4,599 | 51,401 | 8% | 42,203 | 46,802 | 9,198 | 84% |
| Equipment Leases | 511,247 | 45,641 | 465,606 | 9% | 354,252 | 399,893 | 111,354 | 78% |
| Equipment Repairs | 34,730 | 4 | 34,726 | 0% | 7,697 | 7,701 | 27,029 | 22% |
| Insurance | 183,985 | 178,626 | 5,359 | 97% | - | 178,626 | 5,359 | 97% |
| Payroll and Bank Process Fee | 34,500 | 1,372 | 33,128 | 4% | - | 1,372 | 33,128 | 4% |
| Office Supplies | 115,500 | 5,436 | 110,064 | 5% | 91,498 | 96,934 | 18,566 | 84% |
| Office Maintenance | - | - | - | 0% | - | - | 0 | 0% |
| Small Office Purchase | 496,095 | 5,158 | 490,937 | 1% | 76,862 | 82,020 | 414,075 | 17% |
| Telephone Charges | 90,526 | 1,266 | 89,260 | 1% | 489 | 1,755 | 88,771 | 2% |
| Postage and Delivery | 82,000 | 5,866 | 76,134 | 7% | 53,790 | 59,656 | 22,344 | 73% |
| SCAG Memberships | 97,814 | 25,330 | 72,484 | 26% | 39,774 | 65,104 | 32,710 | 67% |
| Professional Memberships | 10,980 | 650 | 10,330 | 6% | 1,685 | 2,335 | 8,645 | 21% |
| Resource Materials and Subs | 43,550 | 4,660 | 38,890 | 11% | 56,833 | 61,493 | (17,943) | 141% |
| Depreciation - Furniture | 5,000 | 966 | 4,034 | 19% | - | 966 | 4,034 | 19% |
| Depreciation - Computer | 40,000 | 3,777 | 36,223 | 9% | - | 3,777 | 36,223 | 9% |
| Amortization Lease | 0 | 191 | (191) | 0% | - | 191 | (191) | 0% |
| Capital Outlay | 44,000 | - | 44,000 | 0% | - | 0 | 44,000 | 0% |
| Recruitment Notices | 25,000 | 1,264 | 23,736 | 5% | 14,353 | 15,617 | 9,383 | 62% |
| Public Notices | 65,000 | 350 | 64,650 | 1% | - | 350 | 64,650 | 1% |
| Staff Training | 181,000 | 749 | 180,251 | 0% | 98,954 | 99,703 | 81,297 | 55% |
| RC & Committee Meetings | 22,000 | 864 | 21,136 | 4% | 13,499 | 14,363 | 7,637 | 65% |
| RC Retreat | 17,500 | - | 17,500 | 0% | - | - | 17,500 | 0% |
| RC General Assembly | 17,500 | - | 17,500 | 0% | - | - | 17,500 | 0% |
| Other Meeting Expense | 46,500 | 253 | 46,247 | 1% | 627 | 880 | 45,620 | 2% |
| Miscellaneous | 168,583 | 5,041 | 163,542 | 3% | 3,168 | 8,209 | 160,374 | 5% |
| RC Meeting Stipends | 130,000 | 8,775 | 121,225 | 7% | - | 8,775 | 121,225 | 7% |
| Letter of Credit Interest | 75,000 | 0 | 75,000 | 0% | - | 0 | 75,000 | 0% |
| Caltrans Rapid Pay Fees | 1,000 | 0 | 1,000 | 0% | - | 0 | 1,000 | 0% |
| Cash Contributions to Projects | 346,839 | 0 | 346,839 | 0% | - | 0 | 346,839 | 0% |
| Printing | 190,000 | 0 | 190,000 | 0% | 4,235 | 4,235 | 185,765 | 2% |
| Travel | 305,400 | 9,319 | 296,081 | 3% | - | 9,319 | 296,081 | 3% |
| Travel - Lod > Per Diem | 3,000 | 0 | 3,000 | 0% | - | 0 | 3,000 | 0% |
| Travel - Event Registration | 28,800 | 85 | 28,715 | 0% | - | 85 | 28,715 | 0% |
| NARC BOARD EXPENSE | 3,500 | - | 3,500 | 0% | - | - | 3,500 | 0% |
| RC Special Projects | 18,000 | 0 | 18,000 | 0% | - | 0 | 18,000 | 0% |
| RC Sponsorships | 91,800 | 0 | 91,800 | 0% | 10,000 | 10,000 | 81,800 | 11% |
| | 5,379,519 | 475,934 | 4,903,585 | 9% | 1,787,432 | 2,263,366 | 3,116,153 | 42% |

**Budget v. Actual and Encumbrances
Through July - 8% of Year**

| | Budget | Yr to Date Expenditures Thru Jul | Balance | Pct of Bud | Encum- brances | YTD Expenditures Plus Encumbrs | Balance | Pct of Bud |
|--------------------------------|-------------------|---|-------------------|------------------|-------------------|---|-------------------|------------------|
| Fringe Benefits | | | | | | | | |
| Vacation Accrual Reconciliatic | - | 0 | 0 | 0% | - | 0 | 0 | 0% |
| Severance Pay | - | 0 | 0 | 0% | - | 0 | 0 | 0% |
| Sick Leave Payback | - | 0 | 0 | 0% | - | 0 | 0 | 0% |
| Compensation Awards | - | 0 | 0 | 0% | - | 0 | 0 | 0% |
| Retirement - PERS | 1,958,949 | 136,173 | 1,822,776 | 7% | - | 136,173 | 1,822,776 | 7% |
| Retirement - PARS | 58,045 | 14,803 | 43,242 | 26% | - | 14,803 | 43,242 | 26% |
| Health Insurance | 1,185,855 | 56,451 | 1,129,404 | 5% | - | 56,451 | 1,129,404 | 5% |
| Dental Insurance | 117,067 | 7,300 | 109,767 | 6% | - | 7,300 | 109,767 | 6% |
| Vision Insurance | 39,159 | 2,086 | 37,073 | 5% | - | 2,086 | 37,073 | 5% |
| Life Insurance | 95,000 | 6,469 | 88,531 | 7% | - | 6,469 | 88,531 | 7% |
| Medical & Dental Cash Rebat | 240,000 | 18,060 | 221,940 | 8% | - | 18,060 | 221,940 | 8% |
| Medicare Tax | 157,977 | 9,582 | 148,395 | 6% | - | 9,582 | 148,395 | 6% |
| Tuition Reimbursements | 5,000 | 0 | 5,000 | 0% | - | 0 | 5,000 | 0% |
| Bus Passes | 23,250 | 736 | 22,514 | 3% | - | 736 | 22,514 | 3% |
| Carpool Reimbursements | 4,120 | 35 | 4,085 | 1% | - | 35 | 4,085 | 1% |
| Bus Passes - Taxable | 54,000 | 4,404 | 49,596 | 8% | - | 4,404 | 49,596 | 8% |
| Workers Comp Insurance | 236,900 | 234,722 | 2,178 | 99% | - | 234,722 | 2,178 | 99% |
| Misc. Employee Benefits | 11,923 | 254 | 11,669 | 2% | - | 254 | 11,669 | 2% |
| Unemployment Insurance | 25,000 | 0 | 25,000 | 0% | - | 0 | 25,000 | 0% |
| Deferred Comp Match | 76,500 | 3,098 | 73,402 | 4% | - | 3,098 | 73,402 | 4% |
| Benefit Administration Fees | 3,500 | 210 | 3,290 | 6% | - | 210 | 3,290 | 6% |
| | 4,292,245 | 494,383 | 3,797,862 | 12% | - | 494,383 | 3,797,862 | 12% |
| Other | | | | | | | | |
| Soft Match Contributions | 4,025,853 | 0 | 4,025,853 | 0% | - | 0 | 4,025,853 | 0% |
| Exp - Local cash | 165,625 | 0 | 165,625 | 0% | - | 0 | 165,625 | 0% |
| Reconcile to Burden | (316,384) | 0 | (316,384) | 0% | - | 0 | (316,384) | 0% |
| | 3,875,094 | 0 | 3,875,094 | 0% | 0 | 0 | 3,875,094 | 0% |
| Grand totals: | 46,615,259 | 1,551,384 | 45,063,875 | 3% | 21,124,884 | 22,676,268 | 23,938,991 | 49% |

% of Budget Spent @ 8% of year



Budget v. Actual and Encumbrances
General Fund Only
Through July - 8% of Year

| | Budget | Yr to Date Expenditures Thru Jul | Balance | Pct of Bud | Encum- brances | YTD Expenditures Plus Encumbrs | Balance | Pct of Bud |
|---|------------------|---|------------------|------------------|-------------------|---|------------------|------------------|
| Staff | | | | | | | | |
| Salaries | 31,264 | - | 31,264 | 0% | - | - | 31,264 | 0% |
| Fringe Burden | 17,239 | - | 17,239 | 0% | - | - | 17,239 | 0% |
| Indirect Burden | 51,497 | - | 51,497 | 0% | - | - | 51,497 | 0% |
| | 100,000 | - | 100,000 | 0% | - | - | 100,000 | 0% |
| Consultant / Professional Services | | | | | | | | |
| SCAG Consultant | 313,050 | - | 313,050 | 0% | 50,000 | 50,000 | 263,050 | 16% |
| Legal Services | 200,000 | - | 200,000 | 0% | - | - | 200,000 | 0% |
| Professional Services | - | - | - | 0% | - | - | - | 0% |
| | 513,050 | 0 | 513,050 | 0% | 50,000 | 50,000 | 463,050 | 10% |
| Direct Costs | | | | | | | | |
| Payroll Bank Fees | 4,500 | 365 | 4,135 | 8% | - | 365 | 4,135 | 8% |
| Office Supplies | - | - | - | 0% | - | - | - | 0% |
| SCAG Memberships | 22,614 | 30 | 22,584 | 0% | 7,584 | 7,614 | 15,000 | 34% |
| Capital Outlay | 44,000 | - | 44,000 | 0% | - | - | 44,000 | 0% |
| RC & Committee Meetings | 22,000 | 864 | 21,136 | 4% | 13,499 | 14,363 | 7,637 | 65% |
| RC Retreat | 17,500 | - | 17,500 | 0% | - | - | 17,500 | 0% |
| RC General Assembly | 17,500 | - | 17,500 | 0% | - | - | 17,500 | 0% |
| TRAINING | 25,000 | - | 25,000 | 0% | - | - | 25,000 | 0% |
| Other Meeting Expense | 20,000 | - | 20,000 | 0% | - | - | 20,000 | 0% |
| Miscellaneous | 21,500 | 869 | 20,631 | 4% | 81 | 950 | 20,550 | 4% |
| RC Meeting Stipends | 130,000 | 8,775 | 121,225 | 7% | - | 8,775 | 121,225 | 7% |
| Letter of Credit Interest | 75,000 | - | 75,000 | 0% | - | - | 75,000 | 0% |
| Caltrans Rapid Pay Fees | 1,000 | - | 1,000 | 0% | - | - | 1,000 | 0% |
| Cash Contributions to Projects | 346,839 | - | 346,839 | 0% | - | - | 346,839 | 0% |
| Travel | 53,700 | 378 | 53,322 | 1% | - | 378 | 53,322 | 1% |
| Travel - Lod. > Per Diem | 3,000 | - | 3,000 | 0% | - | - | 3,000 | 0% |
| Travel - Event Registration | 4,000 | - | 4,000 | 0% | - | - | 4,000 | 0% |
| AMPO Board Expense | - | - | - | 0% | - | - | - | 0% |
| NARC BOARD EXPENSE | 3,500 | - | 3,500 | 0% | - | - | 3,500 | 0% |
| RC Special Projects | 18,000 | - | 18,000 | 0% | - | - | 18,000 | 0% |
| RC Sponsorships | 91,800 | - | 91,800 | 0% | 10,000 | 10,000 | 81,800 | 11% |
| | 921,453 | 11,281 | 910,172 | 1% | 31,164 | 42,445 | 879,008 | 5% |
| Grand totals: | 1,534,503 | 11,281 | 1,523,222 | 1% | 81,164 | 92,445 | 1,442,058 | 6% |

Southern California Association of Governments
 Review of Past Due Accounts Receivable and Accoudnts Payables
 As of 09/20/06

| Funding Agency | Project | Reason for delay | Actions taken | Amount | Age | Prognosis |
|----------------|---------|------------------|---------------|--------|-----|-----------|
|----------------|---------|------------------|---------------|--------|-----|-----------|

There are no ARs or APs older
 than 45 days as of July 31,2006.

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